



State of Idaho
Legislative Services Office
Management Report

A communication to the Joint Finance-Appropriations Committee

IDAHO BOARD OF VETERINARY MEDICINE
FY 2009, 2010, and 2011

Report MR43511
Date Issued: January 30, 2013

Serving Idaho's Citizen Legislature



April Renfro, Manager

Idaho Legislative Services Office
Legislative Audits Division

IDAHO BOARD OF VETERINARY MEDICINE

SUMMARY

PURPOSE OF MANAGEMENT REVIEW

We conducted a management review of the Idaho Board of Veterinary Medicine (Board) covering the fiscal years ended June 30, 2009, 2010, and 2011. Our review covered general administrative procedures and accounting controls to determine that activities were properly recorded and reported.

The intent of this review was not to express an opinion, but to provide general assurance on internal controls and to raise the awareness of management and others of any conditions and control weaknesses that may exist and offer recommendations for improvement.

CONCLUSION

We did not identify any significant conditions or weaknesses in the general administrative and accounting controls of the Board.

FINDINGS AND RECOMMENDATIONS

There are no findings and recommendations in this report or in the prior report.

A copy of this report is available at <http://www.legislature.idaho.gov/audit/auditsummaries.htm> or by calling 208-334-4832.

AGENCY RESPONSE

The Board has reviewed the report and is in general agreement with the contents.

FINANCIAL INFORMATION

The following financial data is for informational purposes only.

IDAHO BOARD OF VETERINARY MEDICINE – FISCAL YEAR 2011

Fund Number	Fund Title	Beginning Cash Balance	Plus Receipts	Less Disbursements	Ending Cash Balance
0229	State Regulatory Funds	\$161,756	\$168,487	\$183,431	\$146,812

This report is intended solely for the information and use of the State of Idaho and the Idaho Board of Veterinary Medicine and is not intended to be used by anyone other than these specified parties.

We appreciate the cooperation and assistance given to us by the acting executive director, Carol Youtz, and her staff.

ASSIGNED STAFF

Patrick Aggers, CPA, CFE, Managing Auditor

Brian Butkus, In-Charge Auditor

Karina Myles, Staff Auditor

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AGENCY RESPONSE



STATE OF IDAHO

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January 14, 2013

April Renfro, CPA, Division Manager
Legislative Audits
Legislative Services Office
PO Box 83720
Boise ID 83720

Dear Ms. Renfro:

The Idaho Board of Veterinary Medicine has reviewed the Management Report for Fiscal Years 2009-2011.

Our Board accepts the report as written, and agrees with the contents.

We appreciate the professionalism of your staff, particularly the two auditors who conducted our Board's review. Brian Butkus and Karina Myles were onsite for several weeks. Our tiny agency was right in the middle of our annual renewal period during this audit. Mr. Butkus and Ms. Myles were very patient with our unexpected delays in gathering the required information.

Please contact us again if you have any questions.

Best Regards,

A handwritten signature in blue ink that reads "Carol P. Youtz".

Carol P. Youtz
Acting Executive Director

APPENDIX

HISTORY

The Idaho State Legislature created the self-governing State Board of Veterinary Medical Examiners in 1913 to regulate the practice of veterinary medicine. The Board was under the Bureau of Occupational Licenses until July 1, 1983. On that date, the Board became independent, and all money was deposited in the Veterinary Medicine Account. (Idaho Code, Section 54-2121.)

The Board currently licenses approximately 1142 veterinarians, 216 veterinary technicians, 55 euthanasia technicians, and 21 euthanasia agencies.

STATUTORY AUTHORITY

Authority for the establishment and operation of the State Board of Veterinary Medicine is contained in Idaho Code, Title 54, Sections 54-2101 through 54-2120.

PURPOSE

The purpose of the Board is to promote public health, safety, and welfare by safeguarding the people and animals of the State of Idaho by establishing and enforcing professional standards in the licensure and regulation of veterinary health professionals. The right to practice veterinary medicine is a privilege conferred by the legislature to persons possessing the necessary personal and professional qualifications.

ORGANIZATION

The Board consists of six members appointed by the Governor; five members are veterinarians who serve staggered four-year terms and one additional year as a liaison officer, the sixth member is a public member who serves a three-year term. Each year, a president and secretary are elected to serve one-year terms. The Board meets at least annually and has other special meetings as called by the president.

The Board is assisted by an executive director and one full-time technical records specialist. The office is located in the Department of Agriculture Building at 2270 Old Penitentiary Road in Boise.

FUNDING

The State Regulatory Fund 0229 is the operating fund for the Board. Revenues are primarily generated from licensing veterinarians, veterinary technicians, euthanasia technicians, and euthanasia agencies. Other revenues are generated from exam fees, certifications, and fines. The Board deposits all receipts through the State Treasurer's Office, and makes expenditures from the State Regulatory Fund for the administration of its responsibilities.

Idaho Board of Veterinary Medicine

Organizational Chart

